IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE THOTTATHIL B.RADHAKRISHNAN

FRIDAY, THE 8TH DECEMBER 2006 / 17TH AGRAHAYANA 1928

WP(C).No. 32626 of 2006(H)

PETITIONER:

M.K.GANGADHARAN NAIR,
29/103, 'AISWARYA', KOTULY P.O., KOZHIKODE.

BY ADV. SRI.K.PRAVEEN KUMAR

RESPONDENTS:

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1. THE APPELLATE ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE.

2. THE ADDL.SALES TAX OFFICER-1,
II CIRCLE, KOZHIKODE.

3. THE TAHSILDAR (RR) PUTHIYARA,
KOZHIKODE.

BY GOVT. PLEADER (TAXES) SRI.SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B. RADHAKRISHNAN, J.

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WP(C).No.32626 OF 2006-H

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Dated this the 8th day of December, 2006.

JUDGMENT

Heard the learned counsel for the petitioner and the learned Government Pleader.

2. The statutory appeals filed by the petitioner from two different assessment orders are with the applications to condone delay. The assessment orders were passed after giving repeated opportunities to the petitioner for a fairly long period to produce books of accounts. Yet, the books of accounts were not produced. The case of the petitioner in the statutory appeals may require a consideration. Under such circumstances, this writ petition is disposed of directing that if the petitioner deposits an amount of Rs.25 lakhs within a period of three weeks, the enforcement of the recovery on the basis of the assessment orders impugned in Exts.P2 and P4 appeals will stand stayed until disposal of the applications to condone delay and the said appeals. If such amounts are deposited,

the appellate authority will consider disposing of the said statutory matters finally within a period of four months.

Sd/-

THOTTATHIL B. RADHAKRISHNAN,
JUDGE.

Sha/-

-true copy-

P.S. To Judge.